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RAPIDES PARISH SHERIFF

ALEXANDRIA, LOUISIANA

JUNE 30, 2000

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Release Date 1-10-01

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA**

JUNE 30, 2000

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**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA**

JUNE 30, 2000

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rapides Parish Sheriff, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual funds of the Rapides Parish Sheriff as of June 30, 2000, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2000, on our consideration of the internal control over financial reporting of Rapides Parish Sheriff and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERIKSI F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose, combining, or individual fund financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole and the financial statements of each of the respective individual funds.

Payne, Moore & Herrington, LLP
Certified Public Accountants

October 27, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements include all funds and account groups of the Rapides Parish Sheriff and are designed to provide an overview of the financial position and results of operations for the Rapides Parish Sheriff as a whole. Additional information in the form of combining and individual fund financial statements and schedules is included elsewhere in this report to the extent such presentation expands on the financial information presented in the general purpose financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000

EXHIBIT A

	Governmental Fund Types					Fiduciary Fund Types		Account Groups		
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Agency Funds	General Fixed Assets	Long-Term Debt	Total (Memorandum Only)		
ASSETS AND OTHER DEBITS										
ASSETS										
Cash and cash equivalents	\$ 458,166	\$ 162,049	\$ 92,124	\$ 565,690	\$ 2,168,701	\$	\$	\$ 3,446,730		
Investments	7,100,000			1,269,061				8,369,061		
Accounts receivable	970,507	11,771			1,665			983,943		
Due from other funds	197,235							197,235		
Accrued interest receivable	137,337			13,343				150,680		
Inventories	30,470	52,749						83,219		
Fixed assets						18,478,221		18,478,221		
OTHER DEBITS										
Amount available in Debt Service Fund							92,124	92,124		
Amount to be provided for retirement of general long-term debt							2,321,654	2,321,654		
TOTAL ASSETS AND OTHER DEBITS	\$ 8,893,715	\$ 226,569	\$ 92,124	\$ 1,848,094	\$ 2,170,366	\$ 18,478,221	\$ 2,413,778	\$ 34,122,866		
LIABILITIES, EQUITY, AND OTHER CREDITS										
LIABILITIES										
Notes, bonds, and capital leases payable	\$	\$	\$	\$	\$	\$	\$ 2,012,336	\$ 2,012,336		
Accounts payable	167,998	6,321						174,319		
Payroll withholdings	1,164							1,164		
Due to other funds		27,802			169,433			197,235		
Due to taxing bodies and others					2,000,933			2,000,933		
Deferred revenue	12,542							12,542		
Compensated absences payable							401,442	401,442		
Total Liabilities	181,704	34,123	-	-	2,170,366	-	2,413,778	4,799,971		
EQUITY AND OTHER CREDITS										
Investment in general fixed assets						18,478,221		18,478,221		
Fund balances										
Unreserved and undesignated	8,681,428	192,446						8,873,874		
Designated for future capital projects				1,848,094				1,848,094		
Reserved for Louisiana Youth Academy	30,583							30,583		
Reserved for debt service								92,124		
Total Equity and Other Credits	8,712,011	192,446	92,124	1,848,094	-	18,478,221	-	29,322,896		
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 8,893,715	\$ 226,569	\$ 92,124	\$ 1,848,094	\$ 2,170,366	\$ 18,478,221	\$ 2,413,778	\$ 34,122,867		

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2000

EXHIBIT B

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
REVENUES					
Taxes - ad valorem	\$ 6,227,325	\$	\$	\$	\$ 6,227,325
Intergovernmental	3,058,694	88,547			3,147,241
Fees, commissions, etc.	8,615,788	55,340			8,671,128
Rental	20,400				20,400
Sale of merchandise		546,574			546,574
Interest earned	431,563	1,487	3,712	94,456	531,218
Miscellaneous	84,344	1,237		40	85,621
Total Revenues	18,438,114	693,185	3,712	94,496	19,229,507
EXPENDITURES					
Current					
Executive division	801,532				801,532
Finance division	170,470				170,470
Youth programs	86,895				86,895
Personnel division	90,574				90,574
Tax department	218,424				218,424
Civil department	364,045				364,045
Maintenance road/crew	197,139				197,139
Correction division (DC-1)	1,910,985				1,910,985
Work release facility	900,401				900,401
Correction division (DC-2)	1,371,080				1,371,080
Detective division	1,232,787				1,232,787
Records division	331,463				331,463
Uniform division	4,576,253				4,576,253
Training division	206,850				206,850
Louisiana Youth Academy	821,763				821,763
School patrol/Constables	32,780				32,780
Correction division (DC-3)	2,665,292				2,665,292
Warehouse	59,465				59,465
Cost of sales - commissaries		416,735			416,735
Bank charges - commissaries		5,219			5,219
Metro narcotics division		128,793			128,793
Miscellaneous - commissaries		15			15
Capital outlay	650,367	2,515			652,882
Debt service	175,916		268,070		443,986
Total Expenditures	16,864,481	553,277	268,070	-	17,685,828
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,573,633	139,908	(264,358)	94,496	1,543,679
OTHER FINANCING SOURCES (USES)					
Operating transfers in	124,687	21,793	266,762		413,242
Operating transfers out	(288,555)	(124,687)			(413,242)
Sale of general fixed assets	178				178
Total Other Financing Sources (Uses)	(163,690)	(102,894)	266,762	-	178
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,409,943	37,014	2,404	94,496	1,543,857
FUND BALANCES, BEGINNING OF YEAR	7,302,068	155,432	89,720	1,753,598	9,300,818
FUND BALANCES, END OF YEAR	\$ 8,712,011	\$ 192,446	\$ 92,124	\$ 1,848,094	\$ 10,844,675

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2000

EXHIBIT C

	General Fund			Special Revenue Funds			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES									
Taxes - ad valorem	\$ 5,900,000	\$ 6,227,325	\$ 327,325	\$	\$	\$	\$	\$	\$
Intergovernmental	2,910,625	3,058,694	148,069	92,847	88,547	(4,300)			
Fees, commissions, etc.	7,902,600	8,615,788	713,188	55,340	55,340	-			
Rental	20,400	20,400	-						
Sale of merchandise				536,800	546,574	9,774			
Interest earned	291,500	431,563	140,063	1,500	1,487	(13)	2,790	3,712	922
Miscellaneous	132,500	84,344	(48,156)	545	1,237	692			
Total Revenues	17,157,625	18,438,114	1,280,489	687,032	693,185	6,153	2,790	3,712	922
EXPENDITURES									
Current									
Executive division	859,758	801,532	58,226						
Finance division	170,314	170,470	(156)						
Youth programs	107,938	86,895	21,043						
Personnel division	102,114	90,574	11,540						
Tax department	220,959	218,424	2,535						
Civil department	374,947	364,045	10,902						
Maintenance road/crew	190,356	197,139	(6,783)						
Correction division (DC-1)	1,889,306	1,910,985	(21,679)						
Work release facility	878,313	900,401	(22,088)						
Correction division (DC-2)	1,329,904	1,371,080	(41,176)						
Detective division	1,279,464	1,232,787	46,677						
Records division	354,356	331,463	22,893						
Uniform division	4,665,349	4,576,253	89,096						
Training division	234,410	206,850	27,560						
Louisiana Youth Academy	818,863	821,763	(2,900)						
School patrol/Constables	33,998	32,780	1,218						
Correction division (DC-3)	2,495,467	2,665,292	(169,825)						
Warehouse	58,092	59,465	(1,373)						
Cost of sales - commissaries				421,000	416,735	4,265			
Bank charges - commissaries				5,000	5,219	(219)			
Metro narcotics division				132,139	128,793	3,346			
Miscellaneous - commissaries					15	(15)			
Capital outlay	758,093	650,367	107,726		2,515	(2,515)	268,070	268,070	-
Debt service	176,444	175,916	528						
Total Expenditures	16,998,445	16,864,481	133,964	558,139	553,277	4,862	268,070	268,070	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	159,180	1,573,633	1,414,453	128,893	139,908	11,015	(265,280)	(264,358)	922

OTHER FINANCING SOURCES (USES)									
Operating transfers in	118,000	124,687	6,687	22,000	21,793	(207)	255,280	266,762	1,482
Operating transfers out	(287,280)	(288,555)	(1,275)	(118,000)	(124,687)	(5,587)			
Sale of general fixed assets	10,100	178	(9,922)						
Total Other Financing Sources (Uses)	<u>(159,180)</u>	<u>(163,690)</u>	<u>(4,510)</u>	<u>(96,000)</u>	<u>(102,894)</u>	<u>(6,894)</u>	<u>265,280</u>	<u>266,762</u>	<u>1,482</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES									
	-	1,409,943	1,409,943	32,893	37,014	4,121	-	2,404	2,404
FUND BALANCES, BEGINNING OF YEAR	<u>7,302,068</u>	<u>7,302,068</u>	<u>-</u>	<u>155,432</u>	<u>155,432</u>	<u>-</u>	<u>89,720</u>	<u>89,720</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 7,302,068</u>	<u>\$ 8,712,011</u>	<u>\$ 1,409,943</u>	<u>\$ 188,325</u>	<u>\$ 192,446</u>	<u>\$ 4,121</u>	<u>\$ 89,720</u>	<u>\$ 92,124</u>	<u>\$ 2,404</u>

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of Rapides Parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other similar programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, sportsman's licenses and fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

Reporting Entity

In evaluating how to define the Rapides Parish Sheriff, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organizations" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the Rapides Parish Sheriff.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds which are controlled by or dependent upon the Rapides Parish Sheriff.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Fund Accounting

The Rapides Parish Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types and account groups are used by the Rapides Parish Sheriff:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). Governmental funds include:

General Fund - The General Fund is used to account for all activities of the general government not accounted for in some other fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenues are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

Special Revenue Funds

Jail Commissary Fund and Work Release Facility Commissary Fund - The Commissary Funds are used to account for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Work Release Facility and the correctional facilities located at DC-1, DC-2, and DC-3.

Drug Enforcement Fund - The Drug Enforcement Fund accounts for activities and transactions related to the Rapides Parish Metro Narcotics Task Force.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail located near the Louisiana Youth Academy.

Capital Projects Fund - The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

Agency Funds - These funds are comprised of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, and Jail Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute.

The account groups are used to account for fixed assets and long-term liabilities which are not reported in the respective governmental funds.

General Fixed Assets - Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

General Long-Term Debt - Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The two account groups are not funds. They are concerned with the measurement of financial position and do not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within 60 days after the fiscal year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, interest revenue and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 1. When the expenditure is incurred, grant revenue is considered to have been earned and, therefore, available and recognized as revenue. When grant monies are received prior to the incurrence of qualifying expenditures, they are reported as deferred revenues on the balance sheet.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

The Rapides Parish Sheriff may report deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles, which is also consistent with state law. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Cash and Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapides Parish Sheriff.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost.

Accounts Receivable

Accounts receivable are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Inventories

Inventories consist of (1) items sold at the commissaries, (2) commodities, if any, to feed the prisoners, and (3) office supplies. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the governmental funds, and the related assets are reported in the General Fixed Assets Account Group. Fixed assets are valued at historical cost, or estimated cost, if historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. No depreciation has been provided on general fixed assets. The total amount valued at estimated historical costs is not available.

General fixed assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental funds since such amounts are considered immaterial. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. The reserved fund balance in the General Fund represents the unspent portion of monies received through a cooperative agreement for the Louisiana Youth Academy.

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November, and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish.

For the year ended June 30, 2000, taxes of 16.83 mills were levied on property with assessed values totaling \$513,113,967. All taxes are accounted for as General Fund revenues.

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Memorandum Only - Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

At June 30, 2000, the Sheriff had cash and cash equivalents and investments as follows:

Cash and cash equivalents	\$ 3,446,730
Investments – certificates of deposit	<u>8,369,061</u>
	\$ 11,815,791

At year end, the carrying amount of the Sheriff's deposits (demand deposits and certificates of deposit) were \$11,815,791. The bank balances totaled \$13,512,561. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$ 800,000
Collateralized	<u>12,712,561</u>
	\$ 13,512,561

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

3. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of the following at June 30, 2000:

Intergovernmental	\$ 944,912
Fees, commissions, etc.	31,774
Other	<u>7,257</u>
	\$ 983,943

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

4. INTERFUND ASSETS/LIABILITIES

DUE FROM/TO OTHER FUNDS:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Jail Commissary	\$ 15,903
	Work Release Facility Commissary	3,000
	Drug Enforcement	8,899
	Sheriff's Civil	68,209
	Tax Collector	1,500
	Cash Bond	1,028
	Fines and Costs	26,370
	Jail Inmate	72,326
		<u>\$ 197,235</u>

5. GENERAL FIXED ASSETS

The following is a summary of changes in the General Fixed Asset Account Group during the year ended June 30, 2000:

	<u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>June 30, 2000</u>
Land and buildings	\$ 13,749,982	\$	\$	\$	\$ 13,749,982
Vehicles	2,154,293	425,667	14,710	(2,465)	2,562,785
Radios	584,558	63,135	52,476		595,217
Boats	38,851	16,333			55,184
Office Equipment	846,629	46,080	25,772		866,937
Camera/video	125,966	18,582	3,420		141,128
Other	356,785	78,963	9,016	2,465	429,197
Weapons	68,013	10,163	385		77,791
	<u>\$ 17,925,077</u>	<u>\$ 658,923</u>	<u>\$ 105,779</u>	<u>\$ -</u>	<u>\$ 18,478,221</u>

See Note 6 for mortgaged property.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

6. LONG-TERM DEBT

Note Payable

The Rapides Parish Sheriff has the following debt instrument for a note payable outstanding at June 30, 2000:

<u>Creditor</u>	<u>Original Amount</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Terms of Note</u>	<u>Balance Due 6/30/00</u>
Michael W. Welch	\$ 446,000	3/1/93	8.5%	(1)	\$ 139,620

(1) This is a mortgage note on land, building, and other improvements for the Work Release Facility located on Highway 28 West in Alexandria, Louisiana. Monthly payments of \$5,715, including interest, are due for a period of nine and one-half years beginning April 1, 1993.

Certificates Of Indebtedness

On January 16, 1996, certificates of indebtedness in the amount of \$300,000 were issued to the Law Enforcement District of Rapides Parish to finance an addition and improvements to the Work Release Facility on Highway 28 West. The debt is to be repaid with General Fund excess revenues.

The interest rate is 6% per annum and monthly payments of \$3,331 are due starting March 1, 1996 and ending January 1, 2006.

On January 22, 1998, certificates of indebtedness in the amount of \$2,000,000 were issued to the Law Enforcement District of Rapides Parish to finance the acquisition and construction of the new jail (DC-3) located near the Louisiana Youth Academy. This debt is to be repaid with General Fund excess revenues.

The interest rate varies from 4.6% to 4.95% per annum. The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund one-sixth (1/6th) of the next interest payment due and one-twelfth (1/12th) of the next principal payment due. Interest is payable on September 1 and March 1, while principal payments are due March 1.

The following changes occurred in certificates of indebtedness during the year ended June 30, 2000:

	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2000</u>
Certificates of indebtedness				
Issued 1/16/96	\$ 214,681	\$	\$ 25,459	\$ 186,976
Issued 1/22/98	<u>1,830,000</u>		<u>180,000</u>	<u>1,650,000</u>
	\$ 2,044,681	\$ -	\$ 205,459	\$ 1,839,222

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Capital Leases

Various capital leases were used to purchase vehicles for the Sheriff's department. The effective rates varied from 6.0% to 7.1% per annum. Payments are to be made annually for a term of 3 years. The following changes occurred in capital leases payable during the year ended June 30, 2000:

	Balance July 1, 1999	Additions	Reductions	Balance June 30, 2000
Capital lease – 1/07/97	\$ 25,584	\$	\$ 25,584	\$ -
Capital lease – 4/17/97	4,474		4,474	-
Capital lease – 3/25/98	65,091		31,597	33,494
	<u>\$ 95,149</u>	<u>\$ -</u>	<u>\$ 61,655</u>	<u>\$ 33,494</u>

Annual debt service requirements to maturity for above debt, including interest of \$391,009, are as follows:

Fiscal Year Ending June 30,	Amount
2001	\$ 418,754
2002	383,971
2003	337,429
2004	325,217
2005	328,937
2006-2007	609,038
	<u>\$ 2,403,346</u>

During the year ended June 30, 2000, the following changes occurred in long-term liabilities:

	Bonds and Notes Payable	Capital Leases Payable	Compensated Absences Payable
Balance, July 1, 1999	\$ 2,238,843	\$ 95,149	\$ 305,487
Additions			401,442
Reductions	(260,000)	(61,655)	(305,487)
Balance, June 30, 2000	<u>\$ 1,978,843</u>	<u>\$ 33,494</u>	<u>\$ 401,442</u>

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

7. CHANGES IN AGENCY FUNDS

Balance, beginning of year	\$ 2,188,195
Additions	
Deposits	
Sheriff's sales, etc.	3,518,864
Bonds, fines, and costs	1,912,961
Other deposits	2,397,354
Taxes, fees, etc., paid to tax collector	48,433,331
Other additions	16,772
Total Additions	<u>56,279,282</u>
Reductions	
Taxes, fees, etc., distributed to taxing bodies and others	48,596,336
Deposits settled to:	
Sheriff's General Fund	1,600,237
Rapides Parish Police Jury	771,396
District Attorney	247,569
Clerk of Court	131,010
Litigants	2,397,538
Other settlements	906,085
Other reductions	1,646,940
Total Reductions	<u>56,297,111</u>
Balance, end of year	\$ 2,170,366

8. OPERATING LEASES

The Sheriff is committed for more than a single year under a few leases for copiers and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 2000 amounted to \$68,798.

Future minimum lease payments for noncancellable leases are as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Amount</u>
2001	\$ 58,512
2002	49,535
2003	36,660
2004	12,320
2005	2,230
	<u>\$ 159,257</u>

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

9. RISK MANAGEMENT

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workmen's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment.

The Sheriff covers all other losses, claim settlements, and judgments from General Fund resources. The Sheriff currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits can not be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

10. PENSION PLAN

Substantially all employees of the Rapides Parish Sheriff are members of the Sheriff's Pension and Relief Fund ("System"), a cost-sharing, multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$800 per month, and who are at least 18 years of age at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent of creditable service. In any case, the retirement benefit cannot exceed 100 percent of the final-average salary. Final-average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance, any member who has twelve or more years of service and is at least age fifty-five, or who has thirty or more years service and is at least age fifty-three, may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

**RAPIDES PARISH SHERIFF
JUNE 30, 2000**

NOTES TO FINANCIAL STATEMENTS

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 9.7 percent of their salaries to the System and requires an employer contribution equal to 6 percent of each covered employee's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, LA 71210-3163.

The Sheriff made the following required contributions to the Sheriff's Pension and Relief Fund:

<u>Fiscal Year Ending</u>	<u>Amount</u>
6/30/00	\$ 547,028
6/30/99	404,970
6/30/98	352,980

11. EXPENSES OF THE SHERIFF PAID BY OTHERS

The Rapides Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

**COMBINING AND INDIVIDUAL
FUND FINANCIAL STATEMENTS**

GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the principal fund of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
BALANCE SHEET
GENERAL FUND
JUNE 30, 2000

EXHIBIT D-1

ASSETS

Cash and cash equivalents	\$ 458,166
Investments	7,100,000
Accounts receivable	970,507
Due from other funds	
Jail Commissary Fund	15,903
Work Release Facility Commissary Fund	3,000
Drug Enforcement Fund	8,899
Sheriff's Civil Fund	68,209
Tax Collector Fund	1,500
Cash Bond Fund	1,028
Fines and Costs Fund	26,370
Jail Inmate Fund	72,326
Accrued interest receivable	137,337
Supplies inventory	30,470
	<hr/>
<u>TOTAL ASSETS</u>	<u>\$ 8,893,715</u>

LIABILITIES AND FUND EQUITY

LIABILITIES	
Accounts payable	\$ 167,998
Payroll withholdings	1,164
Deferred revenue	12,542
	<hr/>
Total Liabilities	181,704
FUND EQUITY	
Fund balance	
Unreserved and undesignated	8,681,428
Reserved for Louisiana Youth Academy	30,583
	<hr/>
Total Fund Equity	8,712,011
	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$ 8,893,715</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT D-2

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes - ad valorem	\$ 5,900,000	\$ 6,227,325	\$ 327,325
Intergovernmental			
Federal	333,025	313,541	(19,484)
State	2,232,600	2,372,090	139,490
Local	345,000	373,063	28,063
Fees	546,500	640,070	93,570
Feeding and maintaining prisoners	6,730,500	7,237,694	507,194
Commissions	625,600	738,024	112,424
Rental	20,400	20,400	-
Interest earned	291,500	431,563	140,063
Miscellaneous	132,500	84,344	(48,156)
Total Revenues	17,157,625	18,438,114	1,280,489
EXPENDITURES			
Current			
Executive division	859,756	801,532	58,226
Finance division	170,314	170,470	(156)
Youth programs	107,936	86,895	21,043
Personnel division	102,114	90,574	11,540
Tax department	220,959	218,424	2,535
Civil department	374,947	364,045	10,902
Maintenance road/crew	190,356	197,139	(6,783)
Correction division (DC-1)	1,889,306	1,910,985	(21,679)
Work release facility	878,313	900,401	(22,088)
Correction division (DC-2)	1,329,904	1,371,080	(41,176)
Detective division	1,279,464	1,232,787	46,677
Records division	354,356	331,463	22,893
Uniform division	4,665,349	4,576,253	89,096
Training division	234,410	206,850	27,560
Louisiana Youth Academy	818,863	821,763	(2,900)
School patrol/Constables	33,998	32,780	1,218
Correction division (DC-3)	2,495,467	2,665,292	(169,825)
Warehouse	58,092	59,465	(1,373)
Capital outlay	758,093	650,367	89,929
Debt service			
Principal	143,518	143,903	(385)
Interest	32,926	32,013	913
Total Expenditures	16,998,445	16,864,481	116,167
EXCESS OF REVENUES OVER EXPENDITURES	159,180	1,573,633	1,396,656
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Jail Commissary Fund	100,000	100,287	287
Work Release Facility Commissary Fund	18,000	24,400	6,400
Operating transfers out			
Drug Enforcement Fund	(22,000)	(21,793)	207
Debt Service Fund	(265,280)	(266,762)	(1,482)
Sale of general fixed assets	10,100	178	(9,922)
Total Other Financing Sources (Uses)	(159,180)	(163,690)	(4,510)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	1,409,943	1,392,146
FUND BALANCE, BEGINNING OF YEAR	7,302,068	7,302,068	-
FUND BALANCE, END OF YEAR	\$ 7,302,068	\$ 8,712,011	\$ 1,392,146

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT D-3
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Executive Division			
Current			
Salaries and related benefits	\$ 636,308	\$ 603,793	\$ 32,515
Operating expenses	223,450	197,739	25,711
Capital outlay	71,500	75,954	(4,454)
Debt Service			
Principal	143,518	143,903	(385)
Interest	32,926	32,013	913
Total Executive Division	1,107,702	1,053,402	54,300
Finance Division			
Current			
Salaries and related benefits	157,314	155,661	1,653
Operating expenses	13,000	14,809	(1,809)
Capital outlay	5,400	1,520	3,880
Total Finance Division	175,714	171,990	3,724
Youth Programs			
Current			
Salaries and related benefits	43,138	41,372	1,766
Operating expenses	64,800	45,523	19,277
Total Youth Programs	107,938	86,895	21,043
Personnel Division			
Current			
Salaries and related benefits	64,614	58,994	5,620
Operating expenses	37,500	31,580	5,920
Capital outlay	600	-	600
Total Personnel Division	102,714	90,574	12,140
Tax Department			
Current			
Salaries and related benefits	132,459	139,250	(6,791)
Operating expenses	88,500	79,174	9,326
Capital outlay	4,000	-	4,000
Total Tax Department	224,959	218,424	6,535

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT D-3
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Civil Department			
Current			
Salaries and related benefits	317,447	304,760	12,687
Operating expenses	57,500	59,285	(1,785)
Capital outlay	5,225	3,569	1,656
Total Civil Department	380,172	367,614	12,558
Maintenance/Road Crew			
Current			
Salaries and related benefits	145,906	145,395	511
Operating expenses	44,450	51,744	(7,294)
Capital outlay	44,750	40,794	3,956
Total Maintenance/Road Crew	235,106	237,933	(2,827)
Correction Division (DC-1)			
Current			
Salaries and related benefits	1,399,806	1,406,225	(6,419)
Operating expenses	489,500	504,760	(15,260)
Capital outlay	12,800	18,819	(6,019)
Total Correction Division (DC-1)	1,902,106	1,929,804	(27,698)
Work Release Facility			
Current			
Salaries and related benefits	570,313	576,050	(5,737)
Operating expenses	308,000	324,351	(16,351)
Capital outlay	76,090	50,358	25,732
Total Work Release Facility	954,403	950,759	3,644
Correction Division (DC-2)			
Current			
Salaries and related benefits	913,704	886,834	26,870
Operating expenses	416,200	484,246	(68,046)
Capital outlay	21,877	3,527	18,350
Total Correction Division (DC-2)	1,351,781	1,374,607	(22,826)
Detective Division			
Current			
Salaries and related benefits	1,117,164	1,066,357	50,807
Operating expenses	162,300	166,430	(4,130)
Capital outlay	37,800	37,717	83
Total Detective Division	1,317,264	1,270,504	46,760

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT D-3
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Records Division			
Current			
Salaries and related benefits	308,056	284,573	23,483
Operating expenses	46,300	46,890	(590)
Capital outlay	6,840	8,420	(1,580)
Total Records Division	361,196	339,883	21,313
Uniform Division			
Current			
Salaries and related benefits	4,073,549	3,984,132	89,417
Operating expenses	591,800	592,121	(321)
Capital outlay	412,479	370,539	41,940
Total Uniform Division	5,077,828	4,946,792	131,036
Training Division			
Current			
Salaries and related benefits	145,310	140,483	4,827
Operating expenses	89,100	66,367	22,733
Capital outlay	12,572	18,536	(5,964)
Total Training Division	246,982	225,386	21,596
Louisiana Youth Academy			
Current			
Salaries and related benefits	567,243	572,308	(5,065)
Operating expenses	251,620	249,455	2,165
Capital outlay	22,060	11,840	10,220
Total Louisiana Youth Academy	840,923	833,603	7,320
School Patrol/Constables			
Current			
Salaries and related benefits	33,998	32,780	1,218
Correction Division (DC-3)			
Current			
Salaries and related benefits	1,695,607	1,702,107	(6,500)
Operating expenses	799,860	963,185	(163,325)
Capital outlay	20,500	8,774	11,726
Total Correction Division (DC-3)	2,515,967	2,674,066	(158,099)

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT D-3
(Concluded)

	Budget	Actual	Variable Favorable (Unfavorable)
Warehouse			
Current			
Salaries and related benefits	35,592	36,885	(1,293)
Operating expenses	22,500	22,580	(80)
Capital outlay	3,600	-	3,600
Total Warehouse	<u>61,692</u>	<u>59,465</u>	<u>2,227</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 16,998,445</u>	<u>\$ 16,864,481</u>	<u>\$ 133,964</u>

The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE FUNDS

Special revenue funds account for the receipt and disbursement of earmarked monies.

Jail Commissary Fund - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Detention Centers (DC-1, DC-2, and DC-3) as well as items purchased with the gross profits from the sale of the merchandise.

Work Release Facility Commissary Fund - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed at the Work Release Facility located on Highway 28 West, as well as items purchased with the gross profits from the sale of the merchandise.

Drug Enforcement Fund - This fund accounts for the activities and transactions related to the Metro Narcotics Task Force.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2000

EXHIBIT E-1

	Jail Commissary Fund	Work Release Facility Commissary Fund	Drug Enforcement Fund	Total
ASSETS				
Cash	\$ 9,857	\$ 5,945	\$ 146,247	\$ 162,049
Accounts receivable			11,771	11,771
Merchandise inventory	<u>46,525</u>	<u>6,224</u>		<u>52,749</u>
<u>TOTAL ASSETS:</u>	<u>\$ 56,382</u>	<u>\$ 12,169</u>	<u>\$ 158,018</u>	<u>\$ 226,569</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 3,434	\$ 2,887	\$	\$ 6,321
Due to General Fund	<u>15,903</u>	<u>3,000</u>	<u>8,899</u>	<u>27,802</u>
Total Liabilities	19,337	5,887	8,899	34,123
FUND EQUITY				
Fund Balances - Unreserved	<u>37,045</u>	<u>6,282</u>	<u>149,119</u>	<u>192,446</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$ 56,382</u>	<u>\$ 12,169</u>	<u>\$ 158,018</u>	<u>\$ 226,569</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000

EXHIBIT E-2

	Jail Commissary Fund	Work Release Facility Commissary Fund	Drug Enforcement Fund	Total
REVENUES				
Intergovernmental	\$	\$	\$ 88,547	\$ 88,547
Fees, commissions, etc.			55,340	55,340
Sale of merchandise	456,464	90,110		546,574
Interest earned	1,487			1,487
Miscellaneous		892	345	1,237
Total Revenues	457,951	91,002	144,232	693,185
EXPENDITURES				
Current				
Salaries and related benefits			48,423	48,423
Office operations			80,370	80,370
Cost of sales	350,676	66,059		416,735
Bank charges	5,219			5,219
Miscellaneous		15		15
Capital outlay			2,515	2,515
Total Expenditures	355,895	66,074	131,308	553,277
EXCESS REVENUES OVER EXPENDITURES	102,056	24,928	12,924	139,908
OTHER FINANCING SOURCES (USES)				
Operating transfers in			21,793	21,793
Operating transfers out	(100,287)	(24,400)		(124,687)
Total Other Financing Sources (Uses)	(100,287)	(24,400)	21,793	(102,894)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,769	528	34,717	37,014
FUND BALANCES, BEGINNING OF YEAR	35,276	5,754	114,402	155,432
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 37,045</u>	<u>\$ 6,282</u>	<u>\$ 149,119</u>	<u>\$ 192,446</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JAIL COMMISSARY FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT E-3

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Sale of merchandise	\$ 450,000	\$ 456,464	\$ 6,464
Interest earned	<u>1,500</u>	<u>1,487</u>	<u>(13)</u>
Total Revenues	451,500	457,951	6,451
EXPENDITURES			
Current			
Cost of merchandise sold	355,000	350,676	4,324
Bank charges	<u>5,000</u>	<u>5,219</u>	<u>(219)</u>
Total Expenditures	<u>360,000</u>	<u>355,895</u>	<u>4,105</u>
EXCESS OF REVENUES OVER EXPENDITURES	91,500	102,056	10,556
OTHER FINANCING USES			
Operating transfer out			
General Fund	<u>(100,000)</u>	<u>(100,287)</u>	<u>(287)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(8,500)	1,769	10,269
FUND BALANCE, BEGINNING OF YEAR	<u>35,276</u>	<u>35,276</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 26,776</u>	<u>\$ 37,045</u>	<u>\$ 10,269</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORK RELEASE FACILITY COMMISSARY FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT E-4

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Sale of merchandise	\$ 86,800	\$ 90,110	\$ 3,310
Miscellaneous	200	892	692
Total Revenues	<u>87,000</u>	<u>91,002</u>	<u>4,002</u>
EXPENDITURES			
Current			
Cost of merchandise sold	66,000	66,059	(59)
Other expenses	<u>-</u>	<u>15</u>	<u>(15)</u>
Total Expenditures	<u>66,000</u>	<u>66,074</u>	<u>(74)</u>
EXCESS OF REVENUES OVER EXPENDITURES	21,000	24,928	3,928
OTHER FINANCING USES			
Operating transfer out			
General Fund	<u>(18,000)</u>	<u>(24,400)</u>	<u>(6,400)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	3,000	528	(2,472)
FUND BALANCE, BEGINNING OF YEAR	<u>5,754</u>	<u>5,754</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 8,754</u>	<u>\$ 6,282</u>	<u>\$ (2,472)</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRUG ENFORCEMENT FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT E-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental			
Federal grants	\$ 68,469	\$ 64,173	\$ (4,296)
Local matches	24,378	24,374	(4)
Commission on forfeited assets	55,340	55,340	-
Miscellaneous	345	345	-
Total Revenues	<u>148,532</u>	<u>144,232</u>	<u>(4,300)</u>
EXPENDITURES			
Current			
Salaries and related benefits	48,436	48,423	13
Building lease	20,400	20,400	-
Building maintenance		755	(755)
Utilities	4,348	4,670	(322)
Dog maintenance	3,433	1,960	1,473
Telephone	9,689	10,445	(756)
Informants and undercover operations	24,189	24,189	-
Undercover supplies	4,589	2,652	1,937
Office expense	14,211	12,607	1,604
Vehicle expense	2,696	2,692	4
Insurance	148		148
Capital outlay	-	2,515	(2,515)
Total Expenditures	<u>132,139</u>	<u>131,308</u>	<u>831</u>
EXCESS OF REVENUES OVER EXPENDITURES	16,393	12,924	(3,469)
OTHER FINANCING SOURCES			
Operating transfer in			
General Fund	<u>22,000</u>	<u>21,793</u>	<u>(207)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	38,393	34,717	(3,676)
FUND BALANCE, BEGINNING OF YEAR	<u>114,402</u>	<u>114,402</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 152,795</u>	<u>\$ 149,119</u>	<u>\$ (3,676)</u>

The accompanying notes are an integral part of the financial statements.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail (DC-3) located near the Louisiana Youth Academy.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT F-1

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Interest earned	\$ 2,790	\$ 3,712	\$ 922
EXPENDITURES			
Debt service			
Principal	180,000	180,000	-
Interest	88,070	88,070	-
Total Expenditures	<u>268,070</u>	<u>268,070</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(265,280)	(264,358)	922
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>265,280</u>	<u>266,762</u>	<u>1,482</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	2,404	2,404
FUND BALANCE, BEGINNING OF YEAR	<u>89,720</u>	<u>89,720</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 89,720</u>	<u>\$ 92,124</u>	<u>\$ 2,404</u>

The accompanying notes are an integral part of the financial statements.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2000

EXHIBIT G-1

REVENUES	
Interest earned	\$ 94,456
Miscellaneous	<u>40</u>
Total Revenues	94,496
EXPENDITURES	
	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	94,496
FUND BALANCE, BEGINNING OF YEAR	<u>1,753,598</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,848,094</u>

The accompanying notes are an integral part of the financial statements.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governmental entities, and/or other funds.

Sheriff's Civil Fund - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

Tax Collector Fund - This fund is used to account for collection of assessed ad valorem taxes, sportsman's licenses, and redemptions of ad valorem taxes and the disposition to the applicable taxing bodies.

Cash Bond Fund - This fund is used to account for cash bonds received for prisoners' release pending trial.

Fines and Costs Fund - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

Jail Inmate Fund - This fund is used to account for cash held for each prisoner in the jail and the Work Release Facility. This money may be used by the prisoner for commissary purchases and any remaining cash is returned to the prisoner when he/she is released.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
JUNE 30, 2000

EXHIBIT H-1

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
ASSETS						
Cash	\$ 165,491	\$ 1,571,799	\$ 56,536	\$ 146,762	\$ 228,113	\$ 2,168,701
Due from inmates					1,665	1,665
<u>TOTAL ASSETS</u>	<u>\$ 165,491</u>	<u>\$ 1,571,799</u>	<u>\$ 56,536</u>	<u>\$ 146,762</u>	<u>\$ 229,778</u>	<u>\$ 2,170,366</u>
LIABILITIES						
Due to General Fund	\$ 68,209	\$ 1,500	\$ 1,028	\$ 26,370	\$ 72,326	\$ 169,433
Unsettled balances due to taxing bodies and others		1,570,299				1,570,299
Due to inmates					157,452	157,452
Due to others	97,282		55,508	120,392		273,182
<u>TOTAL LIABILITIES</u>	<u>\$ 165,491</u>	<u>\$ 1,571,799</u>	<u>\$ 56,536</u>	<u>\$ 146,762</u>	<u>\$ 229,778</u>	<u>\$ 2,170,366</u>

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2000

EXHIBIT H-2

	Sheriffs Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
BALANCES, BEGINNING OF YEAR	\$ 112,984	\$ 1,734,804	\$ 28,954	\$ 142,110	\$ 169,343	\$ 2,188,195
ADDITIONS						
Deposits						
Sheriff's sales, etc.	3,518,864					3,518,864
Bonds, fines, and costs			71,200	1,841,761		1,912,961
Other deposits	109,986				2,287,368	2,397,354
Taxes, fees, etc., paid to tax collector		48,433,331				48,433,331
Other additions			2,267	1,792	12,713	16,772
Total Additions	3,628,850	48,433,331	73,467	1,843,553	2,300,081	56,279,282
REDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others		48,596,336				48,596,336
Deposits settled to:						
Sheriff's General Fund	590,945		6,324	300,276	702,692	1,600,237
Rapides Parish Police Jury				771,396		771,396
District Attorney				247,569		247,569
Clerk of Court	77,663			53,347		131,010
Litigants	2,397,538					2,397,538
Other settlements	400,211		39,561	466,313		906,085
Other reductions	109,986				1,536,954	1,646,940
Total Reductions	3,576,343	48,596,336	45,885	1,838,901	2,239,646	56,297,111
<u>BALANCES, END OF YEAR</u>	\$ 165,491	\$ 1,571,799	\$ 56,536	\$ 146,762	\$ 229,778	\$ 2,170,366

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

RAPIDES PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2000

SCHEDULE 1

FEDERAL AGENCY/PASS THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Agency or Pass-Through Grant Number	Total Federal Award Amount	Amount Federal Award Expended
U. S. Department of Justice				
Bureau of Justice Assistance and Rapides Parish Police Jury				
Local Law Enforcement Block Grants Program	16.592	96-LB-VX-3397	\$ 87,868	\$ 70,347
Bullet Proof Vest Partnership Program	16.607	N/A	5,409	2,705
Office of Community Oriented Policing Services	16.710			
COPS in School		99-SH-WX-0193	206,565	16,772
COPS - Universal Hiring Program		95-CC-WX-0264	125,000	67,576
Total COPS				84,348
Passed through the State of Louisiana				
Louisiana Commission on Law Enforcement and St. Martin Parish Sheriff				
Crime Victim Assistance				
SALT - ECVA Grant	16.575	N/A	Variable	15,063
Louisiana Commission on Law Enforcement and Administration of Criminal Justice				
Violence Against Women Formula Grants				
Domestic Violence Investigation	16.588	96-M3-M.02-0459	25,364	24,978
Byrne Formula Grant Program	16.579			
Multi-Jurisdictional Task Force		98-B3-B.02-0H22	76,069	64,173
Crime Prevention for the Elderly		96-B8-B.04-0115	25,000	3,413
Street Gang Reduction		98-B3-B.07-0029	42,500	31,787
		B99-3-017		
Louisiana Incident Based Reporting System		98-B8-B.15-0001	12,000	12,000
Rural Crime Prevention		N/A	47,513	11,877
Total Byrne Formula Grant Program				123,250
Total U. S. Department of Justice				320,691
U. S. Department of Agriculture				
Food and Consumer Service				
Passed through the State of Louisiana				
Louisiana Department of Agriculture and Forestry				
National School Lunch Program	10.555	N/A	33,492	33,492
School Breakfast Program	10.553	N/A	12,091	12,091
Total U. S. Department of Agriculture				45,583
U. S. Department of Transportation				
Safe and Sober Campaign	20.601	N/A	5,250	2,700
Total U. S. Department of Transportation				2,700
TOTAL				\$ 368,974

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Sheriff's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2000.

See independent auditor's report.

**OTHER REPORTS REQUIRED
BY *GOVERNMENT AUDITING* STANDARDS
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARD**

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 27, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Rapides Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

MARYIN A. JUNEAU, C.P.A.
H. IRID RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DYORAK, C.P.A.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.

L. PAUL WOOD, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

October 27, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides Parish Sheriff with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Rapides Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

MARVIN A. JUNEAU, C.P.A.
H. FRID RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. TITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
L. PAUL KIDD, C.P.A.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish School
Alexandria, Louisiana

Internal Control Over Compliance

The management of the Rapides Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP
Certified Public Accountants

October 27, 2000

**RAPIDES PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2000**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___x___ none reported
Noncompliance material to financial statements noted?	_____ yes	___x___ no
<i>Management's Corrective Action Plan</i>	Not Applicable	
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached	
<i>Memorandum of Recommendations and Other Comments</i>	None	

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___x___ none reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____ yes	___x___ no
Identification of major programs:		

CFDA Number

16.592
16.579

Name of Federal Program

LLEBG
Byrne Formula Grant Program

Dollar threshold used to distinguish
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

_____ yes ___x___ no

**RAPIDES PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2000**

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

**RAPIDES PARISH SHERIFF
MANAGEMENTS SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2000**

REPORTABLE CONDITIONS

FINDING 99-01 – CASH BOND FUND

Condition: There is no list of outstanding bonds kept by the Bonds and Fines department which could be compared to the list kept by the accounting department.

Current Status: Resolved.

FINDING 99-02 - SHERIFF'S CIVIL FUND SEIZURE DEPOSITS

Condition: The computerized seizure deposits detail by case do not agree with the computerized recap of seizure deposits held. The recap agrees with the cash on hand for seizure deposits. The detail does not agree with the hand kept cards by case either. Since the detail does not agree, there is no way to know for whom the money is being held.

Current Status: Resolved.